

CITY OF HELENA, MT
REQUEST FOR PROPOSALS (RFP) NO. AUDIT20 TO
HIRE A CONSULTANT FOR PROFESSIONAL AUDIT SERVICES

I. PROJECT OVERVIEW

The City Commission of the City of Helena, Montana (City), the Tourism Business Improvement District (TBID) Board of Directors, and the Downtown Business Improvement District (BID) Board of Directors invite qualified independent licensed municipal auditors (hereinafter called Auditor) having sufficient governmental and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal. The audits will encompass a financial and compliance examination of the City's Comprehensive Annual Financial Report (CAFR). The work will also encompass performing audit tests adequate to be able to provide opinions on the TBID and BID within the City's CAFR opinion. The reason for the RFP is our last 3-year agreement has expired and the City uses the RFP process to obtain the best service at a competitive cost for major service-type agreements.

The State of Montana, Department of Administration, Local Government Services requires the Auditor Firm to be on their current roster of authorized firms.

II. AGREEMENT FOR SERVICES AND COMPENSATION

One respondent will be selected as the finalist and offered an opportunity to negotiate an agreement with the City. If an appropriate agreement cannot be reached with the highest-ranked respondent, the second-ranked respondent may be invited to negotiate an agreement with the City, and so on.

This RFP is being issued under the requirements outlined by the State of Montana, Department of Administration, Local Government Services (LGS). The successful Auditor and City will execute the current version of their standard agreement hereafter referred to as the Agreement. The entire Agreement between the City and Auditor will also incorporate this RFP and the Auditor's proposal as an integral part of the Agreement, except to the extent that the Agreement explicitly provides to the contrary. In the event that an issue is addressed in the proposal that is not addressed in the RFP, no conflict in language will be deemed to occur. In the event of a conflict in language among any of the documents referenced above, the provisions and requirements of the LGS Agreement will govern first, this RFP second, and the Auditor's response lastly.

Prior to commencement of work, the City Commissioners must approve the audit agreement. Up to 90% of the total fee may be billed through interim or progress billings prior to submission of the final report to City Commissioners. The Auditor may submit final billings following the City Commission's approval of the audited financial statements in the CAFR.

The City will consider the Auditor to be the sole point of contact with regard to agreement matters. The Auditor must assume sole responsibility for providing the services offered in its proposal whether the Auditor is the supplier of said services or any component.

☐ Evaluation criteria will NOT include consideration of the proposed compensation schedule and respondents are NOT to submit compensation proposals as part of their responses.

☒ Evaluation criteria WILL include consideration of the proposed compensation schedule and responders are required to submit a compensation proposal as part of their response.

III. SCOPE OF WORK, DELIVERABLES, AND TIMELINE

1. Periods to be Audited:

July 1, 2019 through June 30, 2020 - Fiscal Year 2020

July 1, 2020 through June 30, 2021 - Fiscal Year 2021

July 1, 2021 through June 30, 2022 - Fiscal Year 2022

The City reserves the right to negotiate with the successful proposer for up to two (2) additional years.

2. The Auditor should be familiar with and prepared to advise City, TBID and BID staff on how best to implement both current and proposed GASB Statements. In addition, the Auditor is also expected to provide informal advice and consultation throughout the audit agreement period on matters relating to accounting and financial reporting at no additional cost. This would not necessarily include any task that entails significant research or a formal report.

3. Should circumstances arise during the agreement period that require significant additional work to be performed in excess of the amounts set forth in the agreement, additional costs shall be negotiated prior to commencement of the work and an amended agreement will be submitted for approval by the City Manager.

4. Financial Statements to be Audited/Reviewed/Prepared:

a. City, BID, and TBID - All statements to be included as part of the CAFR of the City of Helena as defined by the Governmental Accounting Standards Board in accordance with GASB 34 and subsequent standards. This must include all required sections such as the transmittal letter, MD&A, charts, statements, schedules, exhibits, notes, and supplementary information. City staff will prepare all sections.

5. Standards and Guidelines - The audit shall be conducted in accordance with:

- a. Governmental Auditing Standards as issued by the Comptroller General of the United States,
- b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- c. The Auditor shall comply with state laws contained in Title 2, Chapter 7, of the Montana Code Annotated and related rules set forth by Local Government Services of the Department of Administration as stated in the LGS Agreement,
- d. Generally accepted auditing standards,
- e. The Single Audit Act of 1984 and all amendments, and
- f. Any other applicable laws, regulations or procedures for the audit of a local government's CAFR prepared in accordance with generally accepted accounting principles (GAAP).

6. The Auditors shall familiarize themselves with and comply with the provisions of any and all Federal, State and City orders, statutes, ordinances, charter, debt covenants, and administrative rules and regulations which may pertain to the work required in the engagement.
7. Specified "Deliverables" - The "deliverables" required for this audit shall be completed and ready for submission by the first week in December (except as noted below) in the year 2020, 2021 and 2022 respectively. They are listed in the LGS agreement (7/2018 revision), Sections 8 and 9 with the following additional reports and specifications:
 - a. A summary of significant audit findings not to exceed 800 words in length for publication in the newspaper, if necessary.
 - b. On a rotating basis, the firm shall examine a minimum of two (2) cash collection points at the City each year (not including the Accounting Division which should be reviewed annually as part of the audit). The City reserves the right to specify the locations to be reviewed but will consider input from the Auditor. The Auditor may select and examine additional cash collection points above the minimum at their sole desire. The purpose of such examination will be to review specific internal controls as well as to determine, for a discrete period of time, collections appear to be accounted for properly and the risk of fraud is low based on the internal controls reviewed. A brief report describing the work performed and any findings or concerns will be prepared and provided to the Controller for presentation to the Audit Committee. There are eleven major cash collections points within the City to be reviewed on a rotating basis.
 - c. The Auditor will have a draft City of Helena CAFR report printed with five copies for presentation to the City's Audit Committee by December 1.
 - d. Printed Comprehensive Annual Financial Report. The Auditor will be responsible for all costs associated with printing as stated in the LGS Agreement (7/2018 revision), Section 15. The format of the Comprehensive Annual Financial Report must be similar to the previous year, approved by the City, and comply with the requirements for the Certificate of Achievement for Excellence in Financial Reporting of the Government Finance Officers' Association. The Auditor may propose changes, but the City will make the final determination as to the format. The current format includes a cover designed by City staff, in color, and tabbed sectional dividers with brief descriptions of the section printed on the tab. The covers are laminated for professionalism and longevity purposes. Color graphs and/or charts are also included in the CAFR.
 - a. The City currently uses Microsoft Word for all of the CAFR except the financial statements which are contained in Excel files. The City starts with the final version from the prior fiscal year CAFR and updates the information. The City then takes the two sets of files and produces a professional looking, high quality formatted CAFR in searchable Adobe Acrobat (pdf). A draft will be furnished to the Auditor for review prior to inserting their reports and letters. Once reviewed, the Auditor will furnish the City with reports and letters in Word or searchable Adobe Acrobat (pdf), for insertion into the CAFR. The final version is printed as soon as possible after the Audit

Committee presentation. The City also uses the final Adobe Acrobat (pdf) file for posting on the web, submission to GFOA for the Certificate of Achievement program, GASB, EMMA and other required distributions. The Auditor must provide the final version of the Adobe Acrobat required reports bearing the signature of the audit firm for inclusion in the pdf file prior to, or immediately after the meeting with the audit committee for final CAFR preparation.

- e. Twenty copies (covers all laminated) of the Final City's CAFR will be required.
- f. The City maintains a Building fund that issues permits and enforces building code compliance. The State of Montana requires agreed upon procedures to be performed regarding this fund with a separate report prepared and submitted to the State. The City requires three copies of the report. The administrative rules and agreed upon procedures are currently located at (subject to change by the State):

<http://bsd.dli.mt.gov/building-codes-permits/certified-government>

The Auditor will complete the Federal Audit Clearinghouse "Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations" for the City and each of the City's component units by December 31st of each year.

All working papers and reports must be retained, at the Auditor's expense, for a minimum of five (5) years from the date of the audit report, unless the firm is notified in writing by the City of Helena or State of Montana of the need to extend the retention period according to the LGS Agreement, section 23 (7/2018 revision). The Auditor will be required to make working papers available upon request and respond to reasonable inquiries for no additional fees.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

IV. ATTACHMENTS

The following information is provided for informational purposes only:

Attachment "A" - Assistance to be provided to the Auditor and Report Preparation

Attachment "B" - Description of the Governments

Attachment "C" – Anticipated Schedule for the Audit

Attachment "D" – Authorized Signature and Attestation City Audit Services

Attachment "E" – FY2019 Auditor Deliverables List

V. PROPOSAL SUBMISSION REQUIREMENTS

A. Proposal submission:

- must contain the information required by this RFP and address all required topics;
- must acknowledge that responder has reviewed any addenda issued for this RFP; and
- signed by an authorized agent.

B. Proposal submission must include all the following:

1. Respondent's legal name, address, and contact information.
2. Brief description of the respondent firm, including but not limited to, identification of the principals, the approximate number of employees, how long the firm has been in business, and how long the respondent has been engaged in relevant types of work. Include information that demonstrates the respondent's experience in completing projects similar to that which is required by this RFP.
3. Identify individuals who will be assigned to this project, their role on the project team, a brief resume, and their experience and qualifications on similar projects.
4. Description of how the respondent will accomplish the tasks, goals, and objectives identified in section III of this RFP.
5. Provide anticipated project schedule including a description of how this project will fit with the firm's current workload.
6. If this project includes a public participation requirement, describe proposed public participation process.
7. Identify proposed sub-contractors, if any, and the portions of the engagement for which they will be used.
8. Describe how the firm meets professional independence standards.
9. Identify any potential audit difficulties such as inability to comply with any requirements listed above, along with the firm's proposed resolution and any additional assistance expected from City staff not listed above
10. Describe your audit organization's participation in AICPA-sponsored, or comparable quality, control programs (peer review). Provide a copy of the firm's current peer review including management letter and responses, if any. Indicate whether the review included government engagements
11. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office, if any

12. Cost Proposal:

- a. Describe the organization of the audit team and the approximate percentage of time spent on the audit by each member
- b. Comment specifically on the timeline and how the City can assist in expediting the audit. Describe assistance expected from the City staff, if other than outlined in RFP.
- c. Specify if the Auditor can complete field work and provide reports and letters for insertion into the CAFR by December 1st as stated earlier. State the approximate date the Auditor would be able to be on-site for the material portion of the field work.
- d. Identify a tentative schedule for completing the audit within the specified deadlines.
- e. Specify costs for audit services for the fiscal years ended June 30, 2020, 20201 and 2022. The cost for auditing fiscal years ended June 30, 2020, 2021 and 2022 are binding. Include estimated hours, hourly cost and total cost per level of personnel assigned, total personnel costs and any related costs such as travel, cost of supplies and materials, preparation costs and any other costs. If travel costs are necessary, the total cost must include the Auditor's full travel costs, with the audit firm assuming any additional costs related to travel cost changes (IE. The Auditor cannot request a change to the agreement if travel costs or hours related to travel change for any reason). The costs should be broken into three sections:
 - i. Cost for City portion of the audit as stated above.
 - ii. Cost for additional work necessary to provide an opinion in the City's CAFR related to the fair presentation of the BID.
 - iii. Cost for additional work necessary to provide an opinion in the City's CAFR related to the fair presentation of the TBID
- f. Identify and describe any other important cost-based information such as additional charges for unanticipated events and how they would be determined

13. Include a signed "Authorized Signatures and Attestation" form (Attachment D)

C. References

List three recent professional references who can provide information regarding the respondent's ability to perform the services described herein. References must include the name of the person to be contacted, phone number, email, and the type of project the respondent completed for the reference.

VI. EVALUATION CRITERIA

Proposals will be evaluated by a selection committee, based on the following criteria:

	Criteria	Points
1	Independence, as defined by applicable standards	15
2	Demonstrated understanding of the work to be performed	20
3	Technical experience of the independent auditor in conducting similar types of local government entity audits	20
4	Qualifications of staff assigned to audit	15
5	The proposed audit fees of the services for the fiscal years ended June 30, 2020, June 30, 2021 and June 30, 2022.	30
	TOTAL	100

The selection committee may select one or more respondents submitting proposals as finalists. Finalists may be interviewed to further establish qualifications. If the selection committee determines that interviews are appropriate, the finalists will be contacted to schedule the interviews.

VII. SOLICITATION SCHEDULE

Request for Proposals Released	April 2, 2020
Questions concerning this RFP	April 10, 2020
Answers to Significant questions	April 14, 2020
Proposal Packets Due – Close date	April 23, 2020
Service Provider Selection and Negotiation	April 27, 2020 – May 6, 2020
Agreement Approval	May 11, 2020
Work to Begin	June 30, 2020

VIII. CONTACT:

The city contact for the purposes of this RFP is:

Liz Hirst, Controller

City of Helena

316 North Park Avenue, Room 320

Helena, MT 59623

Phone: [406] 447-8402, Fax: [406] 447-8434

E-mail: lhirst@helenamt.gov

Subsequent to issuance of a agreement, the Auditor's principal contact with the City of Helena will be the Controller, who will coordinate the assistance to be provided by the City of Helena to the Auditor. The Controller will be responsible for enforcing performance of the Agreement terms and conditions and serve as liaison with the Auditor.

IX. QUESTIONS AND INQUIRIES

All inquiries, questions, or requests for interpretation, correction, or clarification must be submitted in writing to the city contact listed above. Whenever responses to inquiries would constitute a modification or addition to the original RFP, the reply will be made in the form of an addendum to this RFP, a copy of which will be posted on the city's website.

Proposals may be withdrawn either personally or by written request at any time prior to the due date stated above for receiving proposals. No proposal may be withdrawn or modified after the due date and time, unless and until the award of the agreement is delayed for a period exceeding ninety (90) days.

X. SUBMITTAL INSTRUCTIONS

Proposals must be submitted in a sealed envelope clearly marked on the outside with the RFP number and project name.

Three hard copies and one electronic copy (PDF format) of the proposal must be submitted to:

City of Helena
Attn: Barbara Walsh, Accountant
316 N. Park Avenue
Helena, MT 59623
406-447-8407
E-mail: bwalsh@helenamt.gov
E-mail: lhirst@helenamt.gov

PROPOSALS MUST BE RECEIVED NO LATER THAN: April 23, 2020, at 4:00 p.m. (MST)

The City is not responsible for costs associated with preparing proposals in response to this RFP.

XI. RESERVATION OF RIGHTS BY THE CITY

The City reserves the right to reject any or all proposals, re-advertise, to waive any irregularities in the proposals, and to accept the proposal that best benefits the City. The City reserves the right to reject any and all responses deemed unqualified, unsatisfactory, or inappropriate.

XII. PUBLIC RECORDS DISCLOSURE

All proposals become the property of the City of Helena and may be subject to release to the public pursuant to Mont. Const. art. II, § 9 and Mont. Code Ann. § 2-6-1001 *et. seq.*

XIII. LOBBYING

Respondents are prohibited from lobbying the City Commission, the Mayor, or members of the selection committee relative to the respondent's proposal or response to this RFP.

CITY OF HELENA

Attachment A

ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

City of Helena, BID & TBID

The City Controller is the primary contact point during each audit for the City. The Finance Office staff, consisting of the Chief Financial Officer, Controller/Treasurer, Budget analyst, Accountant, Accounts Receivable and Payable Clerks, and Utilities/Customer Services Supervisor will provide assistance as part of the audit process, along with staff in all other departments. This includes the preparation of all necessary confirmations, completion of worksheets, retrieval and filing of source documents, preparation of reports and schedules prior to and during fieldwork. The Auditor will have access to all printed reports and the computer system to view records and print reports. Reasonable workspace, tables/desks and chairs will be made available for audit staff fieldwork. The audit staff will also be provided with access to Wifi, telephone lines, photocopying and facsimile machines at no cost to the Auditor. Access to the internet can also be arranged after the City-County Information Technology staff ensures all the latest security updates are installed on the Auditor's computers.

It will be the responsibility of the City to provide copies of working papers for the fiscal year being audited. The Auditor should provide a list of required deliverables as early in the process as possible to give City staff time to compile them. The City will attempt to provide the information in formats requested by the Auditor unless not feasible. Most all financial transactions can be provided in multiple formats such as AS400/H-5 reports, downloads to Excel, csv, txt, and/or Adobe Acrobat. A copy of the auditor's deliverables for fiscal year 2019 has been included as Attachment E for informational purposes only with the approximate dates the City delivered them to the auditor. The City Controller can provide a computer disc with the actual documents prepared if requested by an Auditor preparing a response to this RFP. Some of the requested items are provided in other documents such as schedules in the draft CAFR files.

BID & TBID only

1. It will be the responsibility of the Controller/Treasurer to prepare the BID's and TBID's financial statements. **The Auditor will be responsible for all necessary reports and opinions for the fiscal year being audited.** The BID and TBID staff does not have the technical expertise to prepare financial statements and notes. City staff will accept responsibility for the financial statements once the work is completed.
2. BID and TBID staff will attempt to provide the information in formats requested by the Auditors unless not feasible. They may include, but will not necessarily be limited to, the following:

- a. All financial transaction information recorded in QuickBooks. The general ledgers are maintained on a cash basis. All year-end adjusting entries to comply with generally accepted accounting principles are done for reporting purposes only and are not booked in the general ledger except as needed to correct errors or ongoing reporting.
 - b. The BID and TBID staff will work with City staff to post all adjusting entries necessary to prepare the statements.
- 3. Support for all financial transactions including:
 - a. receivable/debt balances and activity for the period audit
 - b. activity regarding Federal Financial Assistance and other grants, if applicable (none in previous years and none expected for fiscal year 2020),
 - c. short-term payables at June 30,
 - d. bank reconciliation, vouchers in support of accounts payable, checks, etc. as needed for examination, and,
 - e. all fixed asset reports.

Attachment B

DESCRIPTION OF THE GOVERNMENTS

City of Helena:

Date of Incorporation	March 7, 1881
Form of Government	Commission/Manager
Population	2018 U.S. Census Est. – 32,315
Number of Employees	Approx. 317
FY19 Total Taxable Valuation	\$67,817,291
Budget Information (FY20 with amendments through 1/31/2020):	
Total General Fund Budget	\$22,585,924
Total Other Funds	\$96,807,325
Total All Funds*	\$119,393,249

* Includes all expenditure types including internal charges between funds, transfers out and agency funds.

Fund Information Anticipated for Fiscal Year 2020 (subject to change):

Major Funds:

Governmental	2
Enterprise	6
Non-major (includes agency funds)	25
Component Units	2

Federal expenditures – fiscal year 2019 \$3,314,607 (1 major program)

Computer Mainframe/Web-based:

- Central Square Technology Accounting System: HTE Applications: General Ledger, Utility Billing, Payroll, Capital Assets, Cash Receipts, Business/Animal Licensing,
- TRAKiT for Community Development, Business Licenses, Building Permits and Code

Fiscal Year 2019 Audit Information:

Approximate Auditor hours	510
(All inclusive hours provided by Wipfli LLP)	
Audit Fees	
City of Helena	\$44,000

Number of Bank Accounts 4
(General/Payroll/Flexible Spending/City Court)

Component Units - The City's reporting entity has two discretely presented component units. The Auditor must perform enough work to render an opinion on the component units' financial statements in their opinion. Reliance on other auditors or work required by the Auditor is stated below.

The Tourism Business Improvement District (TBID) is a separate legal entity and maintains its own accounting system in Quick Books. The TBID consists of two governmental funds, one of which is a 501(c)(3). All TBID staff are employees of the 501(c)(3). Information regarding the TBID can be found throughout this document and in the City's CAFR on pages B-1&2, and H-1 through 3 for fiscal year 2019.

The Downtown Business Improvement District (BID) maintains its own accounting system in Quick Books. The BID is a separate legal entity. Information regarding the BID can be found throughout this document and in the City's CAFR on pages B-1 through 3 for fiscal year 2019.

The City prepared financial statements to be included in the City's CAFR for the TBID and BID. A combined RFP is being issued for all entities. Auditors will have full access to all entities records and must perform audit work sufficient to provide the necessary opinion(s) for the component units. Auditors wishing further information can request a pdf of the compilations prepared for fiscal year 2019.

TBID Additional Information:

Date of Incorporation	April 20, 2009
Form of Government	Board of Directors/Manager
Number of Employees	3 Full-time
Financial Information (Fiscal Year 2019):	
Revenues:	
General Fund	\$340,209
Special Revenue Fund	\$ 27,358
Total All Funds	\$367,567
Expenditures:	
General Fund	\$150,701
Special Revenue Fund	\$171,734
Total All Funds	\$322,435
Fund Information (subject to change):	
Governmental funds	2
Software	Quick Books
Fiscal Year 2019 Audit Information:	
Approximate Auditor hours	20
(All-inclusive hours provided by Wipfli LLP)	
Compilation Fees	\$1,500

BID Additional Information:

Date of Incorporation	July 24, 1986
Form of Government	Board of Directors/Manager
Number of Employees	5 Full-time

Financial Information (Fiscal Year 2019):	
General Fund Revenues	\$334,063
General Fund Expenditures	\$259,212
Fund Information (subject to change):	
Governmental funds	1
Software	Quick Books
Fiscal Year 2019 Audit Information:	
Approximate Auditor hours	20
(All-inclusive hours provided by Wipfli LLP)	
Audit Fees	\$1,500

Joint Ventures - The City has one joint venture for fiscal year 2020. The Lewis & Clark Library is a component unit of Lewis and Clark County and financial amounts are provided by County staff. The financial information is generally available in November.

Certificate of Achievement – The City of Helena has received a Certificate in Excellence in Financial Reporting since fiscal year 1988 and plans to continue to submit the CAFR for review by the Government Finance Officer Association. Budgets and CAFR's are available for review at 316 N. Park Ave., Helena MT 59623 or on the City's web site at:

<https://www.helenamt.gov/government/departments/finance/accounting-finance>

New Standards – The following GASB statements will be effective for The City of Helena in the fiscal years 2020 - 2022:

- 84, "Fiduciary Activities" – Effective 2020
- 90, "Majority Equity Interests" - Effective 2020
- 87, "Leasing Activities" – Effective 2021
- 89, "Accounting for Interest Cost Incurred before the End of a Construction Period" – Effective 2021 - The City implemented this statement in FY 2018.
- 91, "Conduit Debt Obligations" - Effective 2022

The City's general ledger is maintained on a modified-cash basis. Beginning in FY2020, the year-end modified accrual adjusting entries will be posted in period 12 and the year-end full accrual adjusting entries will be posted in period 13 to comply with generally accepted accounting principles.

The TBID's and BID's books are kept on a cash basis with the auditors helping ensure year-end receivable and liability balances are correct.

Auditors are highly encouraged to review the official website of the City of Helena at helenamt.gov. The website will provide a better understanding of the:

1. Responsibilities of the government
2. Types of services provided
3. Budgetary processes
4. Employee benefit and pension programs

The official website contains information to include:

1. The Mayor and City Commissioners
2. The Appointed Officials
3. The City departments and their responsibilities
4. Adopted budgets for fiscal years 2017-2022
5. Fiscal years 2014-2019 CAFR's
6. Official meeting information and resolutions and ordinances that are adopted

Attachment C

ANTICIPATED SCHEDULE FOR THE AUDIT

1. The planning phase of the audit engagement may commence upon notification to the acceptance of their proposal. The Auditor shall meet with the Controller/Treasurer prior to the commencement of each fiscal year audit to discuss the Auditor's planned approach to the audit and to provide a list of schedules to be prepared by City personnel prior to the beginning of the fieldwork.
2. Previous audits have followed the following approximate schedule.
 - August 15 – Cash basis statements from AS400/H-5 prepared and balanced and Schedule of Expenditures of Federal awards complete
 - September 15 – Majority of adjustments finished and posted other than capital outlay
 - October 18 – Financial statements complete
 - October – Auditors perform majority of fieldwork.
 - November 1 – Draft CAFR substantially complete by staff
 - 1st Week December – Draft CAFR presented to the Audit Committee and the official CAFR printed immediately after commission approval.

The City would prefer the auditor to start work in time to be finished with field work by approximately October 31. The City has experienced short time frames to complete reviews of the early drafts of the CAFR for audit committee presentation and would like to increase this time frame. Our experience would indicate the auditor should be on-site by October 18th to accomplish this task.

3. Scheduling and Procedures - The CPA firm shall develop a time schedule and procedures to be observed during the audit and prior to the beginning of each audit. The schedule and procedures will be developed in conjunction with the City and shall be subject to approval by the City. City staff will try to be as flexible as possible to meet the Auditor's scheduling needs. The audit firm must state in his proposal if changes to the schedule would result in additional costs.
4. Audit Conference - the CPA firm will have a conference with the Chief Financial Officer and the City Controller/Treasurer and accountant for the purpose of reviewing its audit findings and recommendations at least one week prior to the issuance of management letters, certifications, or reports.
5. Date Auditor Reports and Letters Due – The Auditor should deliver reports and letters for insertion into the CAFR by December 1st unless alternative dates are approved by the City in advance. Normally City staff and the auditors review the 1st draft CAFR, make changes, and re-review approximately two to three times prior to presenting the final draft CAFR to the City Commission's Audit Committee (Audit Committee). It is

anticipated that the City will prepare the final draft CAFR containing opinion letters, management letter, and all requested reports by December 1st prior to meeting with the audit committee.

6. Presentation to Audit Committee (First week in December) - The audit report will be presented by the Auditor to the Audit Committee preferably in the first week in December. The meeting may be delayed to the second week if the Audit Committee cannot meet in the first week due to scheduling. This meeting must take place prior to the full Commission's second regularly scheduled meeting at the latest so it can be formally accepted.
7. Date Final Report Due – The 20 final printed reports must be delivered to the City at least five (5) working days prior to December 31st, not including City holidays unless the City Controller/Treasurer approves a later date.
8. Presentation to the City Commission - Monday Evening, date varies (December 21, 2020 currently scheduled). The Auditor will only be required to attend this meeting if the Audit Committee or City Manager requests their presence. The Auditor has not been required to be present in the past, but will be required to attend if requested at no additional cost.

Attachment D

CITY OF HELENA RFP - Audit Services

Authorized Signature and Attestation

I, the undersigned, an authorized representative of _____, whose address is _____ "have read and thoroughly understand the specifications, instructions and all other conditions of the RFP - Audit Services issued by the City of Helena for Audit Services for the fiscal years ended June 30, 2020, June 30, 2021 and June 30, 2022.

Acting on behalf of my accounting firm, which is listed above, I do attest that the services offered by us meet the City of Helena's specifications in every respect (check one):
_____ without exception / _____ with exception(s). (please note exception(s) below)

We, therefore, offer and make this bid to furnish the City of Helena the audit services detailed in this proposal, at the price indicated.

Date: _____

Signature: _____

Printed Name: _____

Title: _____

Attachment E

DOCUMENTS REQUEST LIST				
No.	Requested Item	Responsible Person	Target Date	Date Received
1	Access to the current Chart of Accounts.	Controller/ Accountant	10/4/2019	
2	Copy of the most recent Organizational Chart.	Controller/ Accountant	10/4/2019	
3	June 30 Trial Balance - Accrual Basis.	Controller/ Accountant	9/27/2019	
4	Access to the general ledger.	Controller/ Accountant	10/4/2019	
5	Major Fund Determination.	Controller/ Accountant	9/27/2019	
6	Draft of the CAFR.	Controller/ Accountant	10/18/2019	
7	Copies of the minutes of the City Commission for all meetings after June 30.	City Commission Clerk	10/4/2019	
8	Copy of the financial statements for the City-County Building Administration Building as of June 30.	Controller/ Accountant	10/4/2019	
9	Access to all accounting policies and procedure manuals or similar documentation.	Controller/ Accountant	10/4/2019	
10	Schedule summarizing any prior period adjustments proposed.	Controller/ Accountant	10/4/2019	
Cash and Investments				
11	Detailed schedule of cash and investments, noting where the cash is held, amount, any interest receivable.	Controller/ Accountant	10/4/2019	
12	Schedule of cash accounts outside the Treasurer's office.	Controller/ Accountant	10/4/2019	

13	Bank reconciliations for all accounts.	Controller/ Accountant	10/4/2019	
14	Schedule showing fiscal agent deposits at June 30, if any.	Controller/ Accountant	10/4/2019	
15	Schedule of interest income allocations during the year, or access to monthly allocations.	Controller/ Accountant	10/4/2019	
16	Schedule of total investment earnings for all funds, including Agency funds, for the fiscal year.	Controller/ Accountant	10/4/2019	
17	Schedule of pledged securities held by financial institutions in the City's name.	Controller/ Accountant	10/4/2019	
18	Schedule of restricted cash and investments.	Controller/ Accountant	9/27/2019	
Confirmations				
19	Standard bank confirmations - please confirm cash and investment accounts at June 30, 2019. This would include certificates of deposit, repurchase agreements and other accounts. We will provide standard bank confirmations for this purpose. Please fill them out and return them to us for mailing.	CFO/Controller	10/4/2019	
Federal Programs and Other Grants				
20	Schedule of expenditures of federal awards.	Controller/ Accountant	9/27/2019	
21	Access to grant files, correspondence with grantor agencies, and other related information.	Departments	10/4/2019	
22	Schedule of intergovernmental revenue that can be used to test completeness of SEFA.	Controller/ Accountant	10/4/2019	
Receivables				
23	Supporting documentation for taxes receivable.	Controller/ Accountant	10/4/2019	
24	Reconciliation of taxes receivable to County records.	Controller/ Accountant	10/4/2019	
25	Schedule of other receivables.	Controller/ Accountant	10/4/2019	
26	Analysis of uncollectible receivables.		10/4/2019	

		Controller/ Accountant		
27	Detailed listing of requested accounts receivable balances for confirmation.	Controller/ Accountant	10/4/2019	
28	Copies of long-term loan receivable agreements with related amortization schedules.	Controller/ Accountant	10/4/2019	
29	Schedule of interest receivable on long-term loans or other receivables that accrue interest.	Controller/ Accountant	10/4/2019	N/A
Due from Other Governments				
30	Schedule of Due from Other Government balances.	Controller/ Accountant	10/18/2019	NA
Inventory				
31	Detailed listing of inventory items at 6/30/19, by location.	Controller/ Accountant	10/4/2019	
Prepaid Expenses & Other Assets				
32	Schedule of prepaid expenses and other assets, if any.	Controller/ Accountant	10/4/2019	N/A
Capital Assets				
33	Capital asset additions and capital outlay reconciliation by fund.	Controller/ Accountant	10/4/2019	
34	Detail listing of all current year additions.	Controller/ Accountant	10/4/2019	
35	Detail listing of all current year deletions, including proceeds from any sales.	Controller/ Accountant	10/4/2019	
36	Detail listing of capital assets at June 30.	Controller/ Accountant	10/4/2019	
37	Depreciation schedule as of June 30.	Controller/ Accountant	10/4/2019	
38	Schedule showing allocation of depreciation on general capital assets to governmental functions.	Controller/ Accountant	10/4/2019	

39	Summary schedule of capital assets by type, reporting beginning balance, additions, deletions, and ending balance. Also accumulated depreciation by type with beginning balance, additions, deletions, and ending balance.	Controller/ Accountant	10/4/2019	
Long- Term Debt and Short – Term Obligations				
40	Agreements and documents for all bonds, loans, leases etc.	Controller/ Accountant	10/4/2019	
41	Schedule of debt maturities.	Controller/ Accountant	10/4/2019	
42	Schedule of long-term debt activity (beginning balance, additions, payments, ending balance).	Controller/ Accountant	10/4/2019	
43	Schedule of compensated absences with break-down between long and short-term amounts.	Controller/ Accountant	10/4/2019	
44	Schedule of conduit debt obligations.	Controller/ Accountant	10/4/2019	
Payables				
45	Accounts payable detail at June 30.	Controller/ Accountant	10/4/2019	
46	Disbursements from July 1, 2019 through fieldwork.	Controller/ Accountant	10/4/2019	
Accrued Liabilities				
47	Schedule of accrued payroll and related liabilities at June 30.	Controller/ Accountant	10/4/2019	
48	Calculation of accrued interest payable at June 30.	Controller/ Accountant	10/4/2019	
GASB 68				
49	Contribution totals of retirement into each plan, PERS, MPORS, FURS-Gaba, and FURS-Non Gaba	Payroll/Human Resources	10/4/2019	

50	Employee listing and earnings report for year ended 6/30/2019 with detail of amount contributed to PERS, MPORS, or FURS depending on which department they are employed with	Payroll/Human Resources	10/4/2019	
Deferred Revenue				
51	Schedule of deferred revenue by fund with notation of why revenue is considered deferred.	Controller/Accountant	10/4/2019	
Interfunds				
52	Schedule of due to/due from other funds	Controller/Accountant	10/4/2019	
53	Schedule of transfers in/out by fund.	Controller/Accountant	10/4/2019	
54	Schedule of advances to/from other funds, if any.	Controller/Accountant	10/4/2019	
Taxes				
55	County reports showing tax revenue collected for the City.	Controller/Accountant	10/4/2019	
Budgets				
56	Copy of the final fiscal year adopted budget.	Budget Analyst	10/4/2019	
57	Copy of resolution adopting the fiscal year budget.	Budget Analyst	10/4/2019	
58	Reconciliation showing original budget plus any budget amendments during the fiscal year. The final budget amounts should agree with the general ledger.	Budget Analyst	10/4/2019	
59	Proof of publication of fiscal year budget.	Budget Analyst	10/4/2019	
60	Copy of fiscal year budget, when completed.	Budget Analyst	10/4/2019	

61	Budget vs. actual statements for all funds.	Budget Analyst	10/4/2019	
SID				
62	Receivable and deferred revenue balances at June 30.	Controller/ Accountant	10/4/2019	
63	Schedule of collections and delinquencies.	Controller/ Accountant	10/4/2019	N/A
64	Schedule of revenues, expenses and pay-off's during the fiscal year.	Controller/ Accountant	10/4/2019	
Lease Commitments				
65	Listing of all lease agreements where City is lessor and lessee with related payment requirements and termination dates.	Controller/ Accountant	10/4/2019	Parking Only
General				
66	Copies of any significant interlocal agreements.	Controller/ Accountant	10/4/2019	
67	Schedule of City contributions and rates to PERS, FURS, and MPORS.	Controller/ Accountant	10/4/2019	
Self-Insured Health Plan				
68	OPEB actuary report for 6/30/19	Controller/ Accountant	10/4/2019	
Landfill and Postclosure Costs				
69	Schedule showing computation of landfill closure and postclosure care costs at June 30, including supporting workpapers from outside engineers.	Controller/ Accountant	10/4/2019	
Agreed Upon Procedures				
70	Detail of all building expenses for the fiscal year.	Controller/ Accountant	10/4/2019	
71	Revenue detail report for building for the fiscal year.	Controller/ Accountant	10/4/2019	

72	Electrical-Commercial variance report	Building Dept Admin Assist	10/4/2019	
73	Building fire code inspection report/invoice	Building Dept Admin Assist	10/4/2019	
74	Detail of building permit fees for the fiscal year	Building Dept Admin Assist	10/4/2019	
75	Building Code Education Fund Assessment report for fiscal year– invoice showing building permit revenues are appropriately remitted.	Building Dept Admin Assist	10/4/2019	
76	Internal Charges Excel Worksheet	Controller/ Accountant	10/4/2019	